

house guerilla fighting is a failed mission and a guarantee of more U.S. lives lost. 2,056 flags draped over 2,056 coffins; 2,056 honor guards and 2,056 grieving families paying respects of a grateful Nation. And we are still counting.

Mr. President, you have to change the course.

There's a difference in a President leading the nation through a time of crisis and this President misleading the nation into precipitating a crisis. We have a crisis. We need a leader. We need a plan to return U.S. soldiers to U.S. soil, not a decade from now, but right now.

Announce a pull-out date and pull back the troops to their camps.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. The Chair would remind Members to address their remarks to the Chair.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana (Mr. BURTON) is recognized for 5 minutes.

(Mr. BURTON of Indiana addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

HONORING LCPL DANIEL FREEMAN SWAIM

Ms. FOXX. Mr. Speaker, I ask unanimous consent to take my Special Order at this time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from North Carolina?

There was no objection.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Ms. FOXX) is recognized for 5 minutes.

Ms. FOXX. Mr. Speaker, I rise with a very heavy heart today to express the condolences of a grateful Nation and to honor the life of Lance Corporal Daniel Freeman Swaim, who passed away on November 10, 2005, while serving in Iraq.

A native of Yadkinville, North Carolina, Lance Corporal Swaim spent his childhood dreaming about becoming a Marine. In fact, his one unfaltering goal in life was to serve his country. Lance Corporal Swaim achieved his dream when he joined the U.S. Marine Corps last summer after graduating with high honors from Forbush High School.

Lance Corporal Swaim was a loving and caring son. He leaves behind his parents, Michael and Rebecca Swaim, and many friends throughout the community. May God bless them and comfort them during this very difficult time.

We owe this brave soldier and his family a tremendous debt of gratitude for his selfless service and sacrifice. Our Nation could not maintain its freedom and security without heroes like

Lance Corporal Swaim who make the ultimate sacrifice. Americans, as well as Iraqis, owe their liberty to Mr. Swaim and his comrades who came before him.

Mr. Speaker, please join me in honoring Lance Corporal Daniel Swaim. May God bless him.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Mr. GEORGE MILLER) is recognized for 5 minutes.

(Mr. GEORGE MILLER of California addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

HONORING THE SERVICE OF THE 278TH ARMORED CAVALRY REGIMENT

Mr. DAVIS of Tennessee. Mr. Speaker, I ask unanimous consent to take my Special Order at this time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Tennessee?

There was no objection.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Tennessee (Mr. DAVIS) is recognized for 5 minutes.

Mr. DAVIS of Tennessee. Mr. Speaker, I rise today to recognize and honor the brave men and women who serve our country as part of the 278th Armored Cavalry Regiment as they return home to a State and Nation grateful for their service.

The 278th Armored Cavalry Regiment is one of two armored cavalry regiments still in existence. The 278th is known as the Tennessee Cavalry and is headquartered in Knoxville, Tennessee. The other ACR is part of the regular Army.

The 278th was formed and reorganized on June 21, 1977, from units and elements of the 278th Infantry Brigade. Additionally, units of the 2nd and 3rd Battalions of the 117th Infantry Regiment and several other units of various types from the Tennessee Army National Guard were added to round out this regiment. The regiment's motto, "I Volunteer, Sir," is taken from a time in Tennessee's history that exemplifies the attitude of the men and women who serve in America's Armed Forces. In 1846, a call went out for 2,800 volunteers from the State of Tennessee to take part in the War with Mexico; 38,000 Tennesseans answered the call, earning the Tennessee Militia the everlasting nickname of "Volunteers." It is from this heritage that the 278th Armored Cavalry Regiment's motto, "I Volunteer, Sir," originated.

This Regimental Shoulder Patch was derived using the green color traditionally associated with cavalry and armor. The three white stars are adapted from the Tennessee State flag. The blue divisions allude to the Tennessee, the Houlston, and the French Broad rivers, environs of the regiment.

In June of 2004, the regiment was alerted and mobilized in support of Operation Iraqi Freedom III, the third phase of the deployment of U.S. forces to Iraq. In November of 2004, they deployed from Camp Shelby, Mississippi. This regiment took on a slightly different look for this mobilization. It became referred to as the 278th Regimental Combat Team, from which this organization derives a portion of its history. Soldiers of the 278th were primarily assigned in the Diy' Ala province northeast of Baghdad near the Iranian border. The regiment replaced the 30th Heavy Separate Brigade of the North Carolina Army National Guard.

The sheer size and scope of their mission continues to impress me. Over 3,000 soldiers from the Tennessee National Guard are assigned to this division.

□ 1815

And their mobilization for the war in Iraq was the largest in Tennessee history since World War II. As it was in World War II, their aim was to restore basic freedoms to a people who had been stifled under the oppressive regime of a tyrant dictator, a dictator who would torture and kill his own people because they were different than him, or because they had the audacity to express themselves in one form or another.

While in Iraq, the 278th, like all of our men and women serving in the Middle East, played a major role in what we all hope to be watershed moments in a democratic Iraq's history. The 278th provided security for the Iraqi people as they participated in their first election which took place this past January. For this election, the troops distributed, picked up, and delivered ballots. They again provided their support, this time to the Iraqi army, during the vote on the new Iraqi constitution in October 2005. They also helped restore the basic infrastructure necessary to get the Iraqi economy on its feet and give the Iraqi people a little foundation upon which they can make the country their own.

They helped open schools, dig wells, improve roads and establish basic services, like of electricity, water and sewers. They also helped establish numerous hospitals. Thanks to the renovation and construction of work done by the 278th, more than 50 schools were ready for classes, nearly 70 water and sewer projects were completed, as were 25 electricity and power projects, 8 health clinics were established, and 32 road projects were finished.

Of course, the most harrowing part of their mission was the daily fighting with insurgents that they encountered in northeastern Iraq. While working to suppress insurgency, the 278th conducted 13,000 combat patrols, oversaw the destruction of 340 weapon caches of bomb-making materials and 275 stockpiles of unexploded ordinances.

Additionally, despite constantly being under attack, the men and

women of the 278th were able to train members of the Iraqi police and the Iraqi army, over 10,000 policemen, soldiers and border enforcement personnel. This training is essential to our mission in Iraq. In order for the Iraqi people to truly feel empowered in their new country, they must complete the circle of modern democratic nations.

One half of the circle is being completed by the participation of the Iraqi citizens in both the electoral process and their developing free economy. The other half of the circle, and perhaps the most vital piece, is an established Iraqi security force run by and composed of Iraqi citizens that has the ability to protect its own people without relying on the American military. When the day comes that the Iraqi people and soldiers can provide protection for the average citizen to go about their daily lives with the knowledge they are safe, that will be the day when all Iraqis can point to their country, a country able to stand on its own, and they can tell the world we are free.

Mr. Speaker, I would like to say that all of my thoughts and prayers, along with those of constituents, continue to go to all of our military personnel serving in Iraq, including the 900 Tennessee Guardsmen, who are still "in country." Thank you for their great work. We look forward to their return. God continue to be with the men and women of the 278th and the United States Armed Forces. Keep them safe and strong. Return them home to America.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. JONES) is recognized for 5 minutes.

(Mr. JONES of North Carolina addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

A SOLDIER'S SACRIFICE

Mr. FORTENBERRY. Mr. Speaker, I ask unanimous consent to take my Special Order at this time.

The SPEAKER pro tempore (Mr. JINDAL). Is there objection to the request of the gentleman from Nebraska? There was no objection.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Nebraska (Mr. FORTENBERRY) is recognized for 5 minutes.

Mr. FORTENBERRY. Mr. Speaker, Army Specialist Darren Howe died on November 3 from injuries he sustained in Iraq. The Bradley armored personnel carrier he was driving struck a roadside bomb outside of Baghdad.

The explosion caused the personnel carrier to catch fire. Specialist Howe, who was already severely burned, regained control of the vehicle and drove it to safety. He then moved to the rear and helped pull 13 fellow soldiers to safety.

Darren was from Beatrice, Nebraska, a town of 12,000 resting peacefully in

the heart of the Great Plains. In an extraordinary tribute, the town mourned together in profound respect for the man who fought so bravely and honorably on its behalf.

Lining both sides of Nebraska Highway 77 and Beatrice's downtown district, were hundreds of people holding hands over hearts and American flags. School children from the town's Catholic and Lutheran schools stood respectfully with handmade posters. Shopkeepers, clerks, business owners, the elderly, people with disabilities, seniors from the high school, lined Main Street to pay tribute to the man who graduated less than 3 years ago.

Outside the Pamida, the Sack Lumber, and the local hardware store, signs and billboards read "Specialist Darren Howe: A True Hero." What a fitting tribute to a true leader.

Darren and his family received his medals, including a Bronze Star and Purple Heart. A rifle salute marked the lowering of his casket into the ground. The only sounds thereafter were the sobs of loved ones forced to say a final goodbye. Even his warrior father gave a last sorrowful salute to his martyred son.

Darren had followed the footsteps of his father into the military. Darren was also a steadfast husband and father, providing for his wife, Nakia, and their two children, Shaye-Maleigh and Gary-Dean.

Howe was solid, steady, focused, determined. Nakia wears a medallion around her neck from the Third Infantry Division with the inscription "Standing on a Rock."

Darren served his country and fellow soldiers without regard for his own well-being. His heroic sacrifice came as no surprise to those who knew and loved him. Darren Howe was a young man who did things the right way and lived in accordance to a code of respect, honor and responsibility. And as Jodi, his mother, told me, he was also a very devoted son.

Such a man as this deeply impacted the town of Beatrice, Nebraska. Such a man as this saved the lives of his fellow soldiers and such a man gave himself in service to his country. Specialist Darren Howe is a hero, and our country is grateful for his service and ultimate sacrifice.

GULF OPPORTUNITY ZONE PUBLIC FINANCE RELIEF ACT OF 2005

Mr. McCRERY. Mr. Speaker, I ask unanimous consent that the Committee on Ways and Means be discharged from further consideration of the bill (H.R. 4337) to amend the Internal Revenue Code of 1986 to provide for Gulf tax credit bonds and advance refundings of certain tax-exempt bonds, and to provide a Federal guarantee of certain State bonds, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Louisiana?

Mr. JEFFERSON. Mr. Speaker, reserving the right to object, and I do not intend to object, I want to thank the gentleman from Louisiana (Mr. McCRERY) for his efforts in this regard to this bill. I want to thank the gentleman from California (Chairman THOMAS) and the ranking member, the gentleman from New York (Mr. RANGEL), and all of the members of the Committee on Ways and Means and others who have taken up the cause of helping our dear friends and my constituents back in Louisiana, our constituents back in Louisiana.

The gravamen of the problem that this bill addresses is that our local governments, are State governments, are severely handicapped to serve their citizens because of a lack of finance to service our people. Our city has lost its tax base completely, and so has the school board and other cities in our region. Our State is facing a big budget hole because of the decimation of our cities on a fiscal basis.

This bill gives us a chance to address those issues through self-help approaches, through the refinancing of bonds, through the extending of taxable bonds, and through the extension of bonds to service debt. I think it is an important part of the recovery of our State of Louisiana. I am very grateful to this House and to my colleagues on the Committee on Ways and Means, Mr. McCRERY, for his leadership on this issue and for our partnership in this endeavor.

Mr. McCRERY. Mr. Speaker, will the gentleman yield?

Mr. JEFFERSON. I yield to the gentleman from Louisiana.

Mr. McCRERY. Mr. Speaker, I would like to thank the gentleman from Louisiana (Mr. JEFFERSON) for the hard work that he has put into this effort to allow the State and our municipalities the ability to help themselves. That is what this bill will do.

Mr. JEFFERSON has worked tirelessly with me to try to clear the way for passage of this bill this evening. His efforts are to be commended. I thank him very much.

Mr. JEFFERSON. Mr. Speaker, I withdraw my reservation of objection.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Louisiana?

There was no objection.

The Clerk read the bill, as follows:

H.R. 4337

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Gulf Opportunity Zone Public Finance Relief Act of 2005".

SEC. 2. GULF TAX CREDIT BONDS.

(a) IN GENERAL.—Subpart H of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

"SEC. 54A. CREDIT TO HOLDERS OF GULF TAX CREDIT BONDS.

"(a) ALLOWANCE OF CREDIT.—If a taxpayer holds a Gulf tax credit bond on one or more